

AO 257 (Rev. 6/78)

**DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT**
 BY: ☐ COMPLAINT ☐ INFORMATION ☒ INDICTMENT  
☐ SUPERSEDING
**OFFENSE CHARGED**
 26 U.S.C. § 7206(1) - False Tax  
 Return (3 counts)

☐ Petty  
☐ Minor  
☐ Misdemeanor  
☒ Felony
**E-filing****PENALTY:**
 26 U.S.C. § 7206(1) - 3 years prison, \$250,000 fine, 1 year  
 Supervised Release, 100 assessment
**PROCEEDING**

Name of Complainant Agency, or Person (&amp; Title, if any)

INTERNAL REVENUE SERVICE

☐ person is awaiting trial in another Federal or State  
 Court, give name of court

☐ this person/proceeding is transferred from another  
 district per (circle one) FRCrP 20, 21 or 40. Show  
 District

☐ this is a reprosecution of  
 charges previously dismissed  
 which were dismissed on  
 motion of:
SHOW  
DOCKET NO.
☐ U.S. Att'y ☐ Defense

☐ this prosecution relates to a  
 pending case involving this same  
 defendant
MAGISTRATE  
CASE NO.
☐ prior proceedings or appearance(s)  
 before U.S. Magistrate regarding  
 this defendant were recorded under

Name and Office of Person

 Furnishing Information on JOSEPH P. RUSSONIELLO  
 THIS FORM

☒ U.S. Att'y ☐ Other U.S. Agency

 Name of Asst. U.S. Att'y  
 (if assigned)

THOMAS NEWMAN, AUSA, TAX DIV.

 Name of District Court, and/or Judge/Magistrate Location  
 NORTHERN DISTRICT OF CALIFORNIA  
 OAKLAND
**DEFENDANT - U.S.**

ROSELIO SIQUIJOR MANUEL

DISTRICT COURT NUMBER

**CR 09****0898****DEFENDANT****IS NOT IN CUSTODY**

- 1) ☐ Has not been arrested, pending outcome this proceeding.  
 If not detained give date any prior summons  
 was served on above charges
- 2) ☐ Is a Fugitive
- 3) ☐ Is on Bail or Release from (show District)

NORTHERN DISTRICT OF CALIFORNIA

**IS IN CUSTODY**

- 4) ☐ On this charge
- 5) ☐ On another conviction
- 6) ☐ Awaiting trial on other charges } ☐ Fed'l ☐ State

If answer to (6) is "Yes", show name of institution

 Has detainer  
 been filed?

☐ Yes  
☐ No

 If "Yes"  
 give date  
 filed
**DATE OF  
ARREST**

Month/Day/Year

Or... if Arresting Agency &amp; Warrant were not

**DATE TRANSFERRED  
TO U.S. CUSTODY**

Month/Day/Year

☐ This report amends AO 257 previously submitted
**ADDITIONAL INFORMATION OR COMMENTS****PROCESS:**
☒ SUMMONS ☐ NO PROCESS\*
☐ WARRANT

Bail Amount: \_\_\_\_\_

If Summons, complete following:

☐ Arraignment ☒ Initial Appearance

Defendant Address:

 Roselio Siquijor Manuel  
 24357 Michelson Street  
 Hayward, CA 94545

 \*Where defendant previously apprehended on complaint, no new summons  
 or warrant needed, since Magistrate has scheduled arraignment

Date/Time: \_\_\_\_\_

Before Judge: \_\_\_\_\_

Comments:

# United States District Court

FOR THE  
NORTHERN DISTRICT OF CALIFORNIA

VENUE: OAKLAND

**FILED**

SEP - 8 2009

RICHARD M. WIEKING  
CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

E-filing

UNITED STATES OF AMERICA,

V.

**CL 09**

**0898**

**PJH**

ROSELIO SIQUIJOR MANUEL,

**PJH**

DEFENDANT(S).

## INDICTMENT

26 U.S.C. § 7206(1) - False Tax Return (3 counts)

A true bill.

*Roselio Siquijor Manuel*

Foreman

Filed in open court this 8th day of

Sept. 2009

*Karen L. Hom*

KAREN L. HOM

Clerk

JOSEPH C. SPERO

UNITED STATES MAGISTRATE JUDGE

Bail, \$ summons

CR09-898 PJH

**FILED**

SEP - 8 2009

RICHARD W. WIEKING  
CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

JOSEPH P. RUSSONIELLO (CSBN 44332)  
United States Attorney

**E-filing**

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

**PJH**

OAKLAND DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

ROSELIO SIQUIJOR MANUEL,

Defendant.

No. CR-09

0898

VIOLATIONS:  
26 U.S.C. § 7206(1): False Tax Return  
(THREE COUNTS)

OAKLAND VENUE

INDICTMENT

The Grand Jury charges:

COUNT ONE: (26 U.S.C. § 7206(1) - Fraud and False Statements)

On or about May 13, 2004, in the Northern District of California,

ROSELIO SIQUIJOR MANUEL,

then a resident of Hayward, California, did willfully make and subscribe a U.S. Individual Income Tax Return, Form 1040, for 2003, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said Form 1040 he did not believe to be true and correct as to every material matter in that the said Form 1040 reported gross receipts from the Asian Pinoy Flavor restaurant in 2003 was \$71,594 whereas, as he then and there well knew and believed, the gross receipts was more than the amount reported.

INDICTMENT

1 In violation of Title 26, United States Code, Section 7206(1).

2  
3 COUNT TWO: (26 U.S.C. § 7206(1) - Fraud and False Statements)

4 On or about April 15, 2005, in the Northern District of California,

5 ROSELIO SIQUIJOR MANUEL,

6 then a resident of Hayward, California, did willfully make and subscribe a U.S. Individual  
7 Income Tax Return Form 1040, for 2004, which was verified by a written declaration that it was  
8 made under the penalties of perjury and was filed with the Internal Revenue Service, which said  
9 Form 1040 he did not believe to be true and correct as to every material matter in that the said  
10 Form 1040 reported gross receipts from the Asian Pinoy Flavor restaurant in 2004 was \$107,891  
11 whereas, as he then and there well knew and believed, the gross receipts was more than the  
12 amount reported.

13 In violation of Title 26, United States Code, Section 7206(1).

14  
15 COUNT THREE: (26 U.S.C. § 7206(1) - Fraud and False Statements)

16 On or about April 15, 2006, in the Northern District of California,

17 ROSELIO SIQUIJOR MANUEL,

18 then a resident of Hayward, California, did willfully make and subscribe a U.S. Individual  
19 Income Tax Return Form 1040, for 2005, which was verified by a written declaration that it was  
20 made under the penalties of perjury and was filed with the Internal Revenue Service, which said  
21 Form 1040 he did not believe to be true and correct as to every material matter in that the said  
22 Form 1040 reported gross receipts from the Asian Pinoy Flavor restaurant in 2005 was \$122,305  
23 whereas, as he then and there well knew and believed, the gross receipts was more than the  
24 amount reported.

25 In violation of Title 26, United States Code, Section 7206(1).

26  
27  
28 ///

INDICTMENT

Dated: 9/8/09

Agustin Mendez  
FOREPERSON

JOSEPH P. RUSSONIELLO  
United States Attorney

**BRIAN STRETCH**  
Chief, Criminal Section

Approved as to Form

THOMAS M. NEWMAN  
Assistant United States Attorney

## INDICTMENT